IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE TWELFTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 22026 of 1998

Between:

M/s. Sri Lakshmi Saraswathi Motors, rep. by its Managing Partner- Smt. P.Prema, Station Road, Robertsonpet, Kolar Gold Feilds, Karnataka State.

..... PETITIONER

AND

Secretary, Regional Transport Authority & Additional Licensing Officer, Chittoor, Chittoor District.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or direction, preferably one in the nature of Writ of Certiorari, calling for the records relating to the impugned Demand Notice of the Respondent in Rc.No.13038/A1/98 dated 22-7-1998 levying and demanding a sum of Rs.59,250/- towards tax and an equal sum of Rs.59,250/- towards penalty in respect of the Petitioner's Stage Carriage Bus - AP.03/T.3587 for the quarter ending with 30-6-1998; and quash the same;

Counsel for the Petitioner: MR.V.NARASIMHA REDDY

Counsel for the Respondent : SPECIAL GP FOR TAXES

The Court made the following

ORDER (per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties.

The grievance of the petitioner is that he has been held liable to Rs.59,250/- towards tax and Rs.59,250/- towards penalty.

One of the grievances of the petitioner is that he was not given a chance to put forth his case before the impugned order was passed. The authority concerned has stated that the petitioner did not file any explanation, although he was given time to do so.

Without entering into such a controversy, we feel that the matter can be decided by giving an opportunity to the petitioner to put forth his point of view before the Additional Licensing Officer, Chittoor, who passed the earlier order. The petitioner submits that he had filed two explanations, which were not taken into consideration.

In these circumstances, we set aside the order and direct the Additional Licensing Officer, Chittoor, to hear the matter and pass appropriate orders, after hearing the petitioner, within one month from the date of receipt of a copy of this order.

The writ petition is accordingly disposed of. No order as to costs.

Bilal Nazki, J

S.Ananda Reddy, J

Date: 12.10.2004

va/vrn

To

1. The Secretary, Regional Transport Authority & Additional Licensing Officer, Chittoor, Chittoor District.

2. Two CCs to Special G.P. for Taxes, High Court of A.P., Buildings, Hyderabad (OUT)

3. Two CD Copies.